

Exhibit 34

March 26, 2021 Email from J. Stone

From: Jason Stone
Sent: Friday, March 26, 2021 11:44 PM
To: Alex Mashinsky
Cc: Reza Shahi ; Roni Pavon ; Harumi Urata-Thompson ; Arben Kane ; Ron Deutsch ; kaiser@ksmlaw.com
Subject: Re: Return of Celsius Coins

Alex,

The KeyFi team is hard at work on completing a full accounting of the total profit pool so that we can come to an agreement on the final numbers due to all parties. Given the amount of time required to complete this work and both your and KeyFi's desire that all assets transferred from Celsius to KeyFi be returned to Celsius as soon as possible.

I propose that my team put together a proposed a timeline for the return of all Celsius tokens & interest, as well as Celsius due profit share. The timeline will strike the optimal balance between timely return and minimizing market impact for both of our organizations so that we can maximize the amount of value captured for our respective stakeholders. We will have this to you early next week with the goal of a complete return of all Celsius tokens (principal + interest earned) managed by KeyFi by the end of April at the latest.

I am confident our proposal will allow us to unwind positions in a timely manner without adversely impacting the value of the Celsius portfolio and the profit pool.

I look forward to completing this phase of work so that we can put this behind us, focus on agreeing on the profit split, and unwinding this relationship without the need to involve additional parties or the court of public opinion.

Best,

Jason

PS - I have just returned an additional \$16M+ from KeyFi's main account:

<https://etherscan.io/tx/0xcd6cf552547ca0196010750b6369399ac77707e5e028a8d28a1aa625d077220f>

On Tue, Mar 23, 2021 at 10:12 PM Jason Stone <jason@keyfi.io> wrote:

Roni,